



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SHAWANO MUNICIPAL UTILITIES

Principal Office: 122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANCY SCHAUER of _____
(Person responsible for accounts)

_____, SHAWANO MUNICIPAL UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/23/2001
(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES**Utility Address:** 122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

When was utility organized? 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR ANDREW M ONESTI**Title:** ELECTRICAL ENGINEER**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7722**Fax Number:** (715) 524 - 3708**E-mail Address:** aonesti@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD F JESSE**Title:** OPERATIONS SUPERVISOR**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7724**Fax Number:** (715) 524 - 3708**E-mail Address:** rjesse@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER**Title:** OFFICE MANAGER**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7725**Fax Number:** (715) 524 - 3708**E-mail Address:** nschauer@shawano.com

IDENTIFICATION AND OWNERSHIP

Utility employee in charge of correspondence concerning this report:

Name: MRS RHONDA K WAGNER**Title:** ACCOUNTANT**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7727**Fax Number:** (715) 524 - 3708**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: WEB PAGE**Title:****Office Address:**

ADDRESS

SHAWANO, WI 54166

Telephone:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CHARLES CEDERGREN**Title:** AUDITOR**Office Address:** VIRCHOW, KRAUSE & CO

4800 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 8532**E-mail Address:** www.virchowkrause.com**Date of most recent audit report:** 2/9/2001**Period covered by most recent audit:** 2000

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL M DASHO**Title:** GENERAL MANAGER**Office Address:** SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7720**Fax Number:** (715) 524 - 3708**E-mail Address:** ddasho@shawano.com

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

MR JUNIOR JAHNKE, VICE PRESIDENT

MR ELMER MARTENS,

MR FRANCIS QUINN, SECRETARY

MR LARRY ROSE

MR WILLIAM H ROSS, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1975

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: WOLF TREATMENT PLANT

N4802 DOUGLAS WINTER RD

P.O. BOX 452

SHAWANO, WI 54166-0452

Contact Person: MR GERALD L WEISNICH**Title:** ADMINISTRATOR**Telephone:** (715) 524 - 2176**Fax Number:** (715) 524 - 5242**E-mail Address:**

Contract/Agreement beginning-ending dates: 1/1/1975 1/1/2005**Provide a brief description of the nature of Contract Operations being provided:**

SHAWANO MUNICIPAL UTILITIES HAS CONTRACTED WITH THE WOLF TREATMENT PLANT TO TREAT THE SEWAGE FROM THE CITY OF SHAWANO RESIDENTS AND BUSINESSES.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,436,101	12,313,634	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,359,262	10,243,545	2
Depreciation Expense (403)	652,045	622,176	3
Amortization Expense (404-407)	17,250	17,250	4
Taxes (408)	465,156	414,975	5
Total Operating Expenses	11,493,713	11,297,946	
Net Operating Income	942,388	1,015,688	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	942,388	1,015,688	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	26,347	43,314	7
Income from Nonutility Operations (417)	(35,371)	(11,133)	8
Nonoperating Rental Income (418)	240	40	9
Interest and Dividend Income (419)	180,870	113,230	10
Miscellaneous Nonoperating Income (421)	0	25	11
Total Other Income	172,086	145,476	
Total Income	1,114,474	1,161,164	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,114,474	1,161,164	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,292	53,855	14
Amortization of Debt Discount and Expense (428)	2,477	3,745	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	18,248	17
Other Interest Expense (431)	15,800	2,546	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	62,569	78,394	
Net Income	1,051,905	1,082,770	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,205,285	13,780,535	20
Balance Transferred from Income (433)	1,051,905	1,082,770	21
Miscellaneous Credits to Surplus (434)	321,732	350,832	22
Miscellaneous Debits to Surplus--Debit (435)	0	4,098	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	3,003	4,754	25
Total Unappropriated Earned Surplus End of Year (216)	16,575,919	15,205,285	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
FIBER OPTICS DEPARTMENT COMMENCED IN 1998	(35,826)	3
OTHER NONUTILITY INCOME	455	4
Total (Acct. 417):	(35,371)	
Nonoperating Rental Income (418):		
RENTAL OF OFFICE SPACE FOR TELECOMMUNICATIONS	240	5
Total (Acct. 418):	240	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	180,870	6
Total (Acct. 419):	180,870	
Miscellaneous Nonoperating Income (421):		
WELL PERMITS	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY OF WI, INC	321,732	10
Total (Acct. 434):	321,732	
Miscellaneous Debits to Surplus (435):		
MISC DEBITS TO SURPLUS	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
HANGING OF SEASONAL BANNERS, CHRISTMAS LIGHTS, ETC	3,003	13
Total (Acct. 439)--Debit:	3,003	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	5,567	53,652	13,495		72,714	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0		0	2
Payroll	1,268	17,753	4,716		23,737	3
Materials	2,871	7,684	5,524		16,079	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	236	4,307	2,008		6,551	6
Total costs and expenses	4,375	29,744	12,248	0	46,367	
Net income (or loss)	1,192	23,908	1,247	0	26,347	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	809,053	10,551,349	1,075,699	0	12,436,101	1
Less: interdepartmental sales	1,489	56,044	398	0	57,931	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	8,173				8,173	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	63	338	147		548	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	799,328	10,494,967	1,075,154	0	12,369,449	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	174,899	31,508	206,407	1
Electric operating expenses	475,602	85,679	561,281	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	192,760	34,725	227,485	5
Merchandising and jobbing	23,737	4,276	28,013	6
Other nonutility expenses	1,767	318	2,085	7
Water utility plant accounts	24,401	4,396	28,797	8
Electric utility plant accounts	400,195	72,094	472,289	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	12,876	2,320	15,196	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	235,316	(235,316)	0	18
All other accounts			0	19
Total Payroll	1,541,553	0	1,541,553	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,855,365	22,777,704	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,592,213	6,014,813	2
Net Utility Plant	17,263,152	16,762,891	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	17,263,152	16,762,891	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,038,040	882,545	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	99,482	56,855	6
Net Nonutility Property	938,558	825,690	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,963,605	1,641,873	8
Special Funds (125-128)	296,390	300,592	9
Total Other Property and Investments	3,198,553	2,768,155	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	1,892,585	1,818,131	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,123,115	1,056,576	15
Other Accounts Receivable (143)	81,462	125,756	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	101,761	5,342	18
Materials and Supplies (151-163)	533,708	467,240	19
Prepayments (165)	114,511	112,947	20
Interest and Dividends Receivable (171)	31,995	24,374	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	97,479	38,196	23
Total Current and Accrued Assets	3,977,216	3,649,162	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,422	4,899	24
Other Deferred Debits (182-186)	89,268	138,973	25
Total Deferred Debits	91,690	143,872	
Total Assets and Other Debits	24,530,611	23,324,080	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,384,157	2,384,157	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	16,575,919	15,205,285	28
Total Proprietary Capital	18,960,076	17,589,442	
LONG-TERM DEBT			
Bonds (221-222)	780,882	1,074,550	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	780,882	1,074,550	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	818,777	858,070	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	39,296	39,769	35
Taxes Accrued (236)	309,697	271,195	36
Interest Accrued (237)	32,925	20,760	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	32,182	33,085	40
Miscellaneous Current and Accrued Liabilities (242)	191,654	205,728	41
Total Current and Accrued Liabilities	1,424,531	1,428,607	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	114,309	108,704	43
Other Deferred Credits (253)	168,596	136,941	44
Total Deferred Credits	282,905	245,645	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,082,217	2,985,836	49
Total Liabilities and Other Credits	24,530,611	23,324,080	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,511,807	4,339,826	0	12,724,078	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	58,108	22,545		199,001	7
Total Utility Plant	6,569,915	4,362,371	0	12,923,079	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,376,266	988,728	0	4,227,219	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,376,266	988,728	0	4,227,219	
Net Utility Plant	5,193,649	3,373,643	0	8,695,860	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	1,272,437	907,317	3,835,059		6,014,813	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,381	96,538	453,126		652,045	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,805	(10,805)			0	6
Accruals charged other						7
accounts (specify):						8
CLEARED TO TRANSPORTATION	5,211	12,546	55,199		72,956	9
Salvage	150	150	77,335		77,635	10
Other credits (specify):						11
NONE	0	0	0		0	12
Total credits	118,547	98,429	585,660	0	802,636	13
Debits during year						14
Book cost of plant retired	13,663	17,018	154,337		185,018	15
Cost of removal	1,055	0	39,163		40,218	16
Other debits (specify):						17
NONE	0	0	0		0	18
Total debits	14,718	17,018	193,500	0	225,236	19
Balance End of Year	1,376,266	988,728	4,227,219	0	6,592,213	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
FIBER OPTICS PLANT	882,545	155,495		1,038,040	2
Total Nonutility Property (121)	882,545	155,495	0	1,038,040	
Less accum. prov. depr. & amort. (122)	56,855	42,627		99,482	3
Net Nonutility Property	825,690	112,868	0	938,558	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	147,215	365,067	0	512,282	443,388	3
Total Electric Utility					512,282	443,388	

Account	Total End of Year	Amount Prior Year	
Electric utility total	512,282	443,388	1
Water utility (154)	18,615	20,208	2
Sewer utility (154)	2,811	3,644	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	533,708	467,240	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 Bond Fees	4,899	-2477	2,422	1
Total			2,422	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,384,157	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>2,384,157</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BOND ISSUE	10/01/1992	11/01/2002	4.80%	565,000	1
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	215,882	2
Total Bonds (Account 221):				780,882	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 780,882

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1977 GENERAL OBLIGATION BOND	11/01/1977	10/01/2002	4.80%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	271,195	1
Accruals:		
Charged water department expense	115,837	2
Charged electric department expense	332,535	3
Charged sewer department expense	16,784	4
Other (explain):		
CLEARED TO TRANSPORTATION EXPENSE	10,054	5
Total Accruals and other credits	475,210	
Taxes paid during year:		
County, state and local taxes	271,195	6
Social Security taxes	53,551	7
PSC Remainder Assessment	14,588	8
Other (explain):		
GROSS RECEIPTS TAX	97,374	9
Total payments and other debits	436,708	
Balance end of year	309,697	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 Rev Bond	6,800	38,520	40,800	4,520	1
1999 REV BOND	978	5,772	5,800	950	2
Subtotal	7,778	44,292	46,600	5,470	
Advances from Municipality (223)					
1977 GO Bond	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	12,982	2,372	1,327	14,027	5
DALTON LAND PURCHASE	0	13,428	0	13,428	6
Subtotal	12,982	15,800	1,327	27,455	
Total	20,760	60,092	47,927	32,925	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,389,168	627,084	0	969,584	0	2,985,836	1
Add credits during year:							
For Services	6,600	89,781				96,381	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,395,768	716,865	0	969,584	0	3,082,217	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
BADGER POWER MARKETING AUTHORITY	1,963,605	2
Total (Acct. 124):	1,963,605	
Sinking Funds (125):		
1985 BOND REDEMPTION FUND	54,390	3
1985 BOND RESERVE	242,000	4
Total (Acct. 125):	296,390	
Depreciation Fund (126):		
NONE	0	5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	65,785	10
Electric	968,107	11
Sewer (Regulated)	89,223	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	1,123,115	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	52,309	15
Other (specify):		
POLE ATTACHMENTS	20,318	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
AGREED UPON PROCEDURES (EX-GM)	8,112	17
TAX ROLL RECEIPTS	723	18
Total (Acct. 143):	81,462	
Receivables from Municipality (145):		
MERCHANDISING, JOBBING & CONTRACT WORK	1,587	19
LAND PURCHASE	92,689	20
INSURANCE CLAIM	7,485	21
Total (Acct. 145):	101,761	
Prepayments (165):		
PREPAID INSURANCE	18,760	22
PREPAID GROSS RECEIPTS TAX	95,751	23
Total (Acct. 165):	114,511	
Extraordinary Property Losses (182):		
NONE	0	24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED BALANCE OF INVESTMENT IN WOLF TREATMENT PLANT	68,992	25
Total (Acct. 183):	68,992	
Clearing Accounts (184):		
NONE	0	26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF DEMAND SIDE MANAGEMENT	20,276	28
Total (Acct. 186):	20,276	
Payables to Municipality (233):		
NONE	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	150,275	30
PUBLIC BENEFITS	18,321	31
Total (Acct. 253):	168,596	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,396,889	12,236,943	4,306,353	0	22,940,185	1
Materials and Supplies	19,411	477,835	3,227	0	500,473	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,324,351	4,031,139	948,022	0	6,303,512	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,392,468	671,974	969,584	0	3,034,026	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,699,481	8,011,665	2,391,974	0	14,103,120	
Net Operating Income	286,073	527,329	128,986	0	942,388	8
Net Operating Income as a percent of						
Average Net Rate Base	7.73%	6.58%	5.39%	N/A	6.68%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,384,157	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,890,602	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	18,274,759	
Net Income		
Net Income	1,051,905	5
Percent Return on Proprietary Capital	5.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Shawano Municipal Utilities filed an electric rate increase for 2000. PSC staff suggested a rate of return of 7 1/2%. The rates went into effect on September 1, 2000. That is why there are differences in electric revenues and the corresponding classes of customers.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

On the September 2000 customer billings, Shawano Municipal Utilities starting charging dollars to its electric customers to fulfill the governmental obligation for participation in the Committment to Community programs. Shawano Municipal Utilities has been working with Forward Services for identifying customers who qualify for low income fuel assistance. Subsequent credits have been issued to the qualifying customer's utility bills.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Acct 145 Receivable from Municipality increased because Shawano Municipal Utilities along with the City of Shawano agreed to a land contract arrangement for payment of land around our wells. Thus, the land would be annexed into the City limits and would fall under our jurisdiction for usage of any of this property. Shawano Municipal Utilities made the first installment payment on March 31, 2000, which was the closing date for the purchase of property. The City of Shawano will reimburse Shawano Municipal Utilities when the land is sold.

Balance Sheet End-of-Year Account Balances (Page F-19)

In a letter dated 5/12/99, the Public Service Commission informed Shawano Municipal Utilities how to write off Demand Side Management Programs that were expensed in prior years. The letter also stated that all future expenditures should be deferred into account 186.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 1/14/02:

1. \$6,600 was from customers for services.
 2. Overcollected PFP, will adjust by \$3,755 in 2001.
- ele

December 19, 2001

Mr. Ronald F. Jesse, Operations Supervisor
Shawano Municipal Utilities
122 North Sawyer Street
P.O. Box 436
Shawano, WI 54166-0436

2000 Analytical Review DWCCA-5350-ELE

Dear Mr. Jesse:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page F-18, contributions are reported in Account 271 for services. However, the schedule footnote to the Water Services schedule, page W-18, indicates that services additions were financed through internal operation monies. Please provide an explanation of the service contribution reported on page F-18.

2. On page W-4, \$224,301 is reported in Account 463 for Public Fire Protection Service (PFP). Enclosed is our calculation of \$220,546 for PFP. The difference is an overcharge of \$3,755. Please confirm the 2001 PFP will be adjusted to refund this overcharge or furnish information to explain this matter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke, Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	791,882	1
Total Sales of Water	791,882	
Other Operating Revenues		
Forfeited Discounts (470)	2,492	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,506	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,173	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,171	
Total Operating Revenues	809,053	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	10,645	8
Pumping Expenses (620-633)	58,894	9
Water Treatment Expenses (640-652)	3,818	10
Transmission and Distribution Expenses (660-678)	66,590	11
Customer Accounts Expenses (901-905)	37,778	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	127,037	14
Total Operation and Maintenance Expenses	304,762	
Other Operating Expenses		
Depreciation Expense (403)	102,381	15
Amortization Expense (404-407)	0	16
Taxes (408)	115,837	17
Total Other Operating Expenses	218,218	
Total Operating Expenses	522,980	
NET OPERATING INCOME	286,073	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential		0	0	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,936	148,657	279,755	4
Commercial	409	72,263	87,787	5
Industrial	41	245,214	146,571	6
Total Metered Sales to General Customers (461)	3,386	466,134	514,113	
Private Fire Protection Service (462)	37		25,302	7
Public Fire Protection Service (463)	1		224,301	8
Other Sales to Public Authorities (464)	58	24,234	26,677	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	1,222	1,489	12
Total Sales of Water	3,487	491,590	791,882	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
This Form is N/A to SMU	None	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	224,301	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	224,301	
Forfeited Discounts (470):		
Customer late payment charges	2,492	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,492	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CELLCOM & MARCUS CABLE	6,506	8
Total Rents from Water Property (472)	6,506	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,173	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	8,173	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	10,645	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	10,645	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	38,773	17
Pumping Labor and Expenses (624)	13,124	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	3,584	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	3,413	25
Total Pumping Expenses	58,894	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	828	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	2,399	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	591	33
Total Water Treatment Expenses	3,818	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	966	34
Storage Facilities Expenses (661)	5,374	35
Transmission and Distribution Lines Expenses (662)	6,501	36
Meter Expenses (663)	4,195	37
Customer Installations Expenses (664)	5,593	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	159	42
Maintenance of Distribution Reservoirs and Standpipes (672)	366	43
Maintenance of Transmission and Distribution Mains (673)	11,682	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	21,345	46
Maintenance of Meters (676)	69	47
Maintenance of Hydrants (677)	10,340	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	66,590	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	671	50
Meter Reading Labor (902)	8,984	51
Customer Records and Collection Expenses (903)	25,378	52
Uncollectible Accounts (904)	63	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	2,682	54
Total Customer Accounts Expenses	37,778	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,077	56
Office Supplies and Expenses (921)	11,972	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	3,342	59
Property Insurance (924)	1,158	60
Injuries and Damages (925)	1,599	61
Employee Pensions and Benefits (926)	35,881	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	2,238	64
Miscellaneous General Expenses (930)	11,954	65
Rents (931)	0	66
Maintenance of General Plant (932)	9,292	67
Total Administrative and General Expenses	127,037	
Total Operation and Maintenance Expenses	304,762	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		108,855	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,857	2
Net property tax equivalent		104,998	
Social Security	PAYROLL EXPENSES	10,734	3
PSC Remainder Assessment	REVENUES	950	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT ACCT W392	(845)	5
Total tax expense		115,837	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190000				3
County tax rate	mills		5.420000				4
Local tax rate	mills		9.860000				5
School tax rate	mills		7.350000				6
Voc. school tax rate	mills		1.340000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.160000				10
Less: state credit	mills		1.290000				11
Net tax rate	mills		22.870000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.860000				14
Combined School Tax Rate	mills		8.690000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.550000				17
Total Tax Rate	mills		24.160000				18
Ratio of Local and School Tax to Total	dec.		0.767798				19
Total tax net of state credit	mills		22.870000				20
Net Local and School Tax Rate	mills		17.559541				21
Utility Plant, Jan. 1	\$	6,324,651	6,324,651				22
Materials & Supplies	\$	20,208	20,208				23
Subtotal	\$	6,344,859	6,344,859				24
Less: Plant Outside Limits	\$	357,008	357,008				25
Taxable Assets	\$	5,987,851	5,987,851				26
Assessment Ratio	dec.		1.035300				27
Assessed Value	\$	6,199,222	6,199,222				28
Net Local & School Rate	mills		17.559541				29
Tax Equiv. Computed for Current Year	\$	108,855	108,855				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	108,855					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	41,201		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	43,442		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	84,643	0	
PUMPING PLANT			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	52,855		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	30,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	284,375	88,998	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	379,074	88,998	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,433	589	23
Total Water Treatment Plant	12,433	589	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			41,201	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			43,442	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	84,643	
PUMPING PLANT				
Land and Land Rights (320)			10,920	12
Structures and Improvements (321)			52,855	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			30,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,500		370,873	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,500	0	465,572	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,022	23
Total Water Treatment Plant	0	0	13,022	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,747	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,976		26
Transmission and Distribution Mains (343)	3,699,429	84,152	27
Fire Mains (344)	0		28
Services (345)	669,555	25,926	29
Meters (346)	424,376	16,229	30
Hydrants (348)	365,272	7,155	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,364,355	133,462	
GENERAL PLANT			
Land and Land Rights (389)	4,517	3,036	33
Structures and Improvements (390)	124,920		34
Office Furniture and Equipment (391)	18,898	2,591	35
Computer Equipment (391.1)	93,874	4,142	36
Transportation Equipment (392)	46,486	7,179	37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	25,764	3,501	39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	53,109		42
SCADA Equipment (397.1)	62,004		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	441,467	20,449	
Total utility plant in service directly assignable	6,281,972	243,498	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,281,972	243,498	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			202,976	26
Transmission and Distribution Mains (343)	3,921		3,779,660	27
Fire Mains (344)	0		0	28
Services (345)	780		694,701	29
Meters (346)	515		440,090	30
Hydrants (348)	1,644		370,783	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,860	0	5,490,957	
GENERAL PLANT				
Land and Land Rights (389)			7,553	33
Structures and Improvements (390)			124,920	34
Office Furniture and Equipment (391)	2,563		18,926	35
Computer Equipment (391.1)			98,016	36
Transportation Equipment (392)	1,464		52,201	37
Stores Equipment (393)			7,155	38
Tools, Shop and Garage Equipment (394)	276		28,989	39
Laboratory Equipment (395)			4,740	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			53,109	42
SCADA Equipment (397.1)			62,004	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	4,303	0	457,613	
Total utility plant in service directly assignable	13,663	0	6,511,807	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	13,663	0	6,511,807	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	41,140	2.94%	60	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,173	1.77%	769	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	43,313		829	
PUMPING PLANT				
Structures and Improvements (321)	44,266	2.43%	1,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	1,546	10.00%	3,092	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	81,196	4.42%	14,481	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	127,008		18,857	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	7,214	6.00%	764	17
Total Water Treatment Plant	7,214		764	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	88,828	1.86%	3,775	19
Transmission and Distribution Mains (343)	344,875	0.93%	34,778	20
Fire Mains (344)	0			21
Services (345)	190,040	2.09%	14,256	22
Meters (346)	179,534	5.00%	21,611	23
Hydrants (348)	53,066	1.59%	5,852	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	856,343		80,272	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					41,200	4
315					0	5
316					2,942	6
317					0	7
	0	0	0	0	44,142	
321					45,550	8
322					0	9
323					4,638	10
324					0	11
325	2,500				93,177	12
326					0	13
327					0	14
328					0	15
	2,500	0	0	0	143,365	
331					0	16
332					7,978	17
	0	0	0	0	7,978	
341					0	18
342					92,603	19
343	3,921				375,732	20
344	0				0	21
345	780				203,516	22
346	515				200,630	23
348	1,644	1,055			56,219	24
349					0	25
	6,860	1,055	0	0	928,700	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	27,885	2.27%	2,836	26
Office Furniture and Equipment (391)	7,209	5.88%	1,112	27
Computer Equipment (391.1)	93,874	25.00%	2,071	28
Transportation Equipment (392)	24,110	10.56%	5,210	29
Stores Equipment (393)	5,098	5.88%	421	30
Tools, Shop and Garage Equipment (394)	17,443	5.88%	1,610	31
Laboratory Equipment (395)	824	5.88%	279	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	53,109	9.09%		34
SCADA Equipment (397.1)	9,007	6.67%	4,136	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	238,559		17,675	
Total accum. prov. directly assignable	1,272,437		118,397	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,272,437		 118,397	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					30,721	26
391	2,563				5,758	27
391.1					95,945	28
392	1,464		150		28,006	29
393					5,519	30
394	276				18,777	31
395					1,103	32
396					0	33
397					53,109	34
397.1					13,143	35
398					0	36
399					0	37
	4,303	0	150	0	252,081	
	13,663	1,055	150	0	1,376,266	
					0	38
	13,663	1,055	150	0	1,376,266	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,786	42,786	1
February			40,886	40,886	2
March			45,456	45,456	3
April			43,114	43,114	4
May			51,552	51,552	5
June			45,306	45,306	6
July			53,228	53,228	7
August			52,151	52,151	8
September			41,005	41,005	9
October			43,586	43,586	10
November			40,766	40,766	11
December			40,437	40,437	12
Total for year	0	0	540,273	540,273	
Less: Measured or estimated water used in main flushing and water treatment during year				2,498	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				537,775	16
Less: Water sold				491,590	17
Losses and unaccounted for				46,185	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,510	21
Date of maximum: 5/12/2000					22
Cause of maximum:					23
DRIER CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year				830	24
Date of minimum: 9/13/2000					25
Total KWH used for pumping for the year				668,465	26
If water is purchased: Vendor Name: None					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WAUKECHON ROAD	5	250	20	1,224,000	Yes	1
WAUKECHON ROAD & BIRCHHILL	6	250	20	839,000	Yes	2
CTY HWY B	7	250	20	1,080,000	Yes	3
CTY HWY B	8	234	16	1,339,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
THERE IS NO SURFACE WATER	0	0	0	0	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	N4856 WAUKECHON RD	N4856 WAUKECHON RD	N4856 WAUKECHON RD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FM	FM	ITT AC	5
Year Installed	1972	1972	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	1,350	1,550	1,800	8
Pump Motor or Standby Engine Mfr	WESCO	MARATHON	GENERAL ELECTRIC	9
Year Installed	1972	1996	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	14
Location	N4864 WAUKECHON RD	BIRCH HILL LANE	W6824 CTY RD B	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	GOULD	GOULD	FM	18
Year Installed	2000	1992	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	850	650	750	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	WESCO	WESCO	22
Year Installed	2000	1984	1986	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	50	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #8			1
Location	W6570 CTY RD B			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FM			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	950			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	75			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	
RESERVOIRS, STANDPIPES			
OR ELEVATED TANKS			
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	
Year constructed	1973	1936	
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	
Elevation difference in feet (See Headnote 3.)	10	170	
Total capacity in gallons	2,000,000	250,000	
WATER TREATMENT PLANT			
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	
Filters, type (gravity, pressure, other, none)	NONE	NONE	
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	
Is a corrosion control chemical used (yes, no)?	N	N	
Is water fluoridated (yes, no)?	N	N	

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	944	0	0	0	944	1
M	D	4.000	25,025	0	855	0	24,170	2
A	D	6.000	67,761	0	1,426	0	66,335	3
M	D	6.000	47,227	0	0	0	47,227	4
P	D	6.000	0	270			270	5
M	D	8.000	32,215	2,256	0	0	34,471	6
M	S	8.000	70	0	0	0	70	7
A	D	10.000	6,584	0	0	0	6,584	8
A	S	10.000	20	0	0	0	20	9
M	D	10.000	23,090	0	0	0	23,090	10
M	S	10.000	10	0	0	0	10	11
P	D	10.000	5,401	0	0	0	5,401	12
A	D	12.000	1,821	0	0	0	1,821	13
A	S	12.000	1,160	0	0	0	1,160	14
M	D	12.000	38,071	0	0	0	38,071	15
M	T	12.000	720	0	0	0	720	16
P	D	12.000	4,748	0	0	0	4,748	17
P	T	12.000	3,240	0	0	0	3,240	18
M	D	14.000	3,217	0	0	0	3,217	19
M	T	14.000	2,290	0	0	0	2,290	20
M	S	18.000	55	0	0	0	55	21
Total Within Municipality			263,669	2,526	2,281	0	263,914	
M	D	10.000	1,174	0	0	0	1,174	22
M	D	12.000	4,297	0	0	0	4,297	23
Total Outside of Municipality			5,471	0	0	0	5,471	
Total Utility			269,140	2,526	2,281	0	269,385	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,051	20	23	0	3,048		1
M	1.000	64	1	0	0	65		2
M	1.500	36	5	0	0	41		3
M	2.000	46	0	0	0	46		4
M	3.000	6	1	1	0	6		5
M	4.000	5	1	0	0	6		6
M	6.000	16	0	0	0	16		7
M	8.000	17	1	0	0	18		8
Total Utility		3,241	29	24	0	3,246	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,217	50	0	0	3,267	378	1
0.750	90	10	0	0	100	19	2
1.000	82	14	1	0	95	22	3
1.500	48	0	0	0	48	13	4
2.000	61	0	1	0	60	32	5
3.000	16	0	0	0	16	5	6
4.000	10	0	0	0	10	5	7
6.000	4	0	0	0	4	4	8
Total:	3,528	74	2	0	3,600	478	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,885	254	17	16	3	92	3,267	1
0.750	47	32	3	5	0	13	100	2
1.000	4	57	11	11	0	12	95	3
1.500	0	36	2	3	0	7	48	4
2.000	0	26	4	15	2	13	60	5
3.000	0	4	0	5	0	7	16	6
4.000	0	0	2	2	0	6	10	7
6.000	0	0	2	1	0	1	4	8
Total:	2,936	409	41	58	5	151	3,600	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	328	3	3		328	2
Total Fire Hydrants	334	3	3	0	334	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 501

Number of distribution system valves end of year: 2,526

Number of distribution valves operated during year: 1,263

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

The additional 2526 ft of mains was funded through internal operation monies.

Water Services (Page W-18)

The additional 5 added services were funded through internal operation monies.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	10,490,170	1
Total Sales of Electricity	10,490,170	
Other Operating Revenues		
Forfeited Discounts (450)	20,231	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	38,623	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,325	7
Total Other Operating Revenues	61,179	
Total Operating Revenues	10,551,349	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	8,522,429	8
Transmission Expenses (560-573)	2,186	9
Distribution Expenses (580-598)	273,319	10
Customer Accounts Expenses (901-905)	91,388	11
Sales Expenses (911-916)	39,124	12
Administrative and General Expenses (920-932)	309,913	13
Total Operation and Maintenance Expenses	9,238,359	
Other Expenses		
Depreciation Expense (403)	453,126	14
Amortization Expense (404-407)		15
Taxes (408)	332,535	16
Total Other Expenses	785,661	
Total Operating Expenses	10,024,020	
NET OPERATING INCOME	527,329	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	20,231	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	20,231	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS FOR TELEPHONE, CABLE TV & FIBER OPTICS	38,623	5
Total Rent from Electric Property (454)	38,623	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-CITY PART OF SALES TAX	2,325	7
Total Other Electric Revenues (456)	2,325	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	8,522,429	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	8,522,429	
Total Power Production Expenses	8,522,429	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	181	37
Load Dispatching (561)		38
Station Expenses (562)	10	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	420	47
Maintenance of Underground Lines (572)	1,575	48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	2,186	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	17,876	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	28,177	52
Overhead Line Expenses (583)	16,135	53
Underground Line Expenses (584)	23,206	54
Street Lighting and Signal System Expenses (585)	10,603	55
Meter Expenses (586)	6,601	56
Customer Installations Expenses (587)	3,773	57
Miscellaneous Distribution Expenses (588)	13,488	58
Rents (589)	1,177	59
Maintenance Supervision and Engineering (590)	4,028	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	7,599	62
Maintenance of Overhead Lines (593)	84,190	63
Maintenance of Underground Lines (594)	32,892	64
Maintenance of Line Transformers (595)	15,161	65
Maintenance of Street Lighting and Signal Systems (596)	4,192	66
Maintenance of Meters (597)	4,221	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	273,319	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,254	69
Meter Reading Expenses (902)	34,277	70
Customer Records and Collection Expenses (903)	55,519	71
Uncollectible Accounts (904)	338	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	91,388	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	39,124	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>39,124</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	88,832	78
Office Supplies and Expenses (921)	25,304	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	6,081	81
Property Insurance (924)	6,946	82
Injuries and Damages (925)	4,390	83
Employee Pensions and Benefits (926)	125,382	84
Regulatory Commission Expenses (928)	2,671	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	32,329	87
Rents (931)		88
Maintenance of General Plant (932)	17,978	89
Total Administrative and General Expenses	<u>309,913</u>	
Total Operation and Maintenance Expenses	<u><u>9,238,359</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		200,841	1
Social Security	PAYROLL EXPENSES	31,082	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	97,374	3
PSC Remainder Assessment	REVENUES	12,447	4
Other (specify): CLEARED TO TRANS EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,209)	5
Total tax expense		332,535	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190000				3
County tax rate	mills		5.420000				4
Local tax rate	mills		9.860000				5
School tax rate	mills		7.350000				6
Voc. school tax rate	mills		1.340000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.160000				10
Less: state credit	mills		1.290000				11
Net tax rate	mills		22.870000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.860000				14
Combined School Tax Rate	mills		8.690000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.550000				17
Total Tax Rate	mills		24.160000				18
Ratio of Local and School Tax to Total	dec.		0.767798				19
Total tax net of state credit	mills		22.870000				20
Net Local and School Tax Rate	mills		17.559541				21
Utility Plant, Jan. 1	\$	12,176,798	12,176,798				22
Materials & Supplies	\$	443,388	443,388				23
Subtotal	\$	12,620,186	12,620,186				24
Less: Plant Outside Limits	\$	1,572,436	1,572,436				25
Taxable Assets	\$	11,047,750	11,047,750				26
Assessment Ratio	dec.		1.035300				27
Assessed Value	\$	11,437,736	11,437,736				28
Net Local & School Rate	mills		17.559541				29
Tax Equiv. Computed for Current Year	\$	200,841	200,841				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	200,841					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	150,612		29
Overhead Conductors and Devices (356)	216,684		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
Total Transmission Plant	395,104	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,327		34
Structures and Improvements (361)	83,726		35
Station Equipment (362)	1,621,460	144,732	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	798,487	24,995	38
Overhead Conductors and Devices (365)	1,251,453	27,658	39
Underground Conduit (366)	474,129	79,300	40
Underground Conductors and Devices (367)	1,550,379	442,948	41
Line Transformers (368)	1,816,742	135,441	42
Services (369)	672,913	75,730	43
Meters (370)	717,149	44,710	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	773,734	71,742	47
Total Distribution Plant	9,786,499	1,047,256	
GENERAL PLANT			
Land and Land Rights (389)	21,780	5,826	48
Structures and Improvements (390)	485,595		49
Office Furniture and Equipment (391)	44,081	5,701	50
Computer Equipment (391.1)	227,080	18,108	51
Transportation Equipment (392)	194,359	21,537	52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	99,286	29,323	54
Laboratory Equipment (395)	53,816		55
Power Operated Equipment (396)	312,228		56
Communication Equipment (397)	106,433	855	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)	6,138		144,474	29
Overhead Conductors and Devices (356)	8,950		207,734	30
Underground Conduit (357)			725	31
Underground Conductors and Devices (358)			27,083	32
Roads and Trails (359)			0	33
Total Transmission Plant	15,088	0	380,016	
DISTRIBUTION PLANT				
Land and Land Rights (360)			26,327	34
Structures and Improvements (361)			83,726	35
Station Equipment (362)			1,766,192	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	13,155		810,327	38
Overhead Conductors and Devices (365)	26,893		1,252,218	39
Underground Conduit (366)			553,429	40
Underground Conductors and Devices (367)	35,788		1,957,539	41
Line Transformers (368)	19,458		1,932,725	42
Services (369)	11,904		736,739	43
Meters (370)	2,676		759,183	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	14,033		831,443	47
Total Distribution Plant	123,907	0	10,709,848	
GENERAL PLANT				
Land and Land Rights (389)			27,606	48
Structures and Improvements (390)			485,595	49
Office Furniture and Equipment (391)	4,904		44,878	50
Computer Equipment (391.1)			245,188	51
Transportation Equipment (392)	8,784		207,112	52
Stores Equipment (393)			23,548	53
Tools, Shop and Garage Equipment (394)	1,654		126,955	54
Laboratory Equipment (395)			53,816	55
Power Operated Equipment (396)			312,228	56
Communication Equipment (397)			107,288	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,568,206	81,350	
Total utility plant in service directly assignable	11,749,809	1,128,606	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	 11,749,809	 1,128,606	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	15,342	0	1,634,214
Total utility plant in service directly assignable	154,337	0	12,724,078
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	154,337	0	12,724,078

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	63,990	3.29%	4,854	22
Overhead Conductors and Devices (356)	64,244	3.29%	6,982	23
Underground Conduit (357)	45	2.50%	18	24
Underground Conductors and Devices (358)	2,485	3.67%	994	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355	6,138	2,188	2,543		63,061	22
356	8,950	1,645	2,580		63,211	23
357					63	24
358					3,479	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	130,764		12,848	
DISTRIBUTION PLANT				
Structures and Improvements (361)	60,145	2.50%	2,093	27
Station Equipment (362)	333,087	2.86%	48,443	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	405,731	4.17%	33,544	30
Overhead Conductors and Devices (365)	478,040	3.33%	41,686	31
Underground Conduit (366)	70,966	2.50%	12,845	32
Underground Conductors and Devices (367)	510,739	3.67%	64,370	33
Line Transformers (368)	420,836	3.57%	66,928	34
Services (369)	271,054	5.43%	38,272	35
Meters (370)	198,704	3.33%	24,581	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	242,019	5.00%	40,129	39
Total Distribution Plant	2,991,321		372,891	
GENERAL PLANT				
Structures and Improvements (390)	122,187	2.94%	14,277	40
Office Furniture and Equipment (391)	25,812	9.09%	4,043	41
Computer Equipment (391.1)	125,794	12.50%	29,517	42
Transportation Equipment (392)	104,228	10.00%	20,074	43
Stores Equipment (393)	15,594	5.00%	1,177	44
Tools, Shop and Garage Equipment (394)	53,952	6.67%	7,545	45
Laboratory Equipment (395)	19,034	5.00%	2,691	46
Power Operated Equipment (396)	187,570	11.25%	35,126	47
Communication Equipment (397)	58,803	7.55%	8,136	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	712,974		122,586	
Total accum. prov. directly assignable	3,835,059		508,325	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	15,088	3,833	5,123	0	129,814	
361					62,238	27
362		13,216	7,397		375,711	28
363			0		0	29
364	13,155	6,394	4,467		424,193	30
365	26,893	6,684	5,485		491,634	31
366					83,811	32
367	35,788	1,338	29,301		567,284	33
368	19,458		10,267		478,573	34
369	11,904	3,890	4,300		297,832	35
370	2,676		2,250		222,859	36
371					0	37
372					0	38
373	14,033	3,808	7,605		271,912	39
	123,907	35,330	71,072	0	3,276,047	
390					136,464	40
391	4,904		240		25,191	41
391.1					155,311	42
392	8,784		900		116,418	43
393					16,771	44
394	1,654				59,843	45
395					21,725	46
396					222,696	47
397					66,939	48
398					0	49
399					0	50
	15,342	0	1,140	0	821,358	
	154,337	39,163	77,335	0	4,227,219	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,835,059</u>		<u>508,325</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	154,337	39,163	77,335	0	4,227,219

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		0.00
7.2/12.5 kV (12kV)	0.95	53.39
14.4/24.9 kV (25kV)		0.00
Other:		
NONE		0.00
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		0.00
7.2/12.5 kV (12kV)	1.80	31.75
14.4/24.9 kV (25kV)		0.00
Other:		
NONE		0.00
Transmission System		
34.5 kV		7.03
69 kV		0.00
115 kV		0.00
138 kV		0.00
Other:		
NONE		0.00

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	22	11
Nonfarm	714	12
Total	736	13
Total customers on rural lines at end of year	736	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)	
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)	
			(c)	(d)	(e)	(f)	
January	01	34,296	Friday	01/21/2000	10:00	21,279	1
February	02	33,854	Wednesday	02/09/2000	10:00	20,013	2
March	03	32,683	Friday	03/03/2000	10:00	20,576	3
April	04	34,561	Monday	04/24/2000	09:00	18,813	4
May	05	33,641	Friday	05/05/2000	15:00	19,973	5
June	06	34,685	Friday	06/09/2000	15:00	20,088	6
July	07	35,962	Thursday	07/13/2000	17:00	21,094	7
August	08	39,555	Thursday	08/31/2000	16:00	21,532	8
September	09	34,277	Friday	09/01/2000	11:00	19,594	9
October	10	32,657	Tuesday	10/10/2000	13:00	20,014	10
November	11	32,338	Wednesday	11/15/2000	18:00	19,049	11
December	12	34,843	Monday	12/18/2000	18:00	19,928	12
Total		413,352				241,953	

System Name Shawano Municipal Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Badger Power Marketing Authority of WI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		241,953	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		241,953	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		237,368	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		237,368	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		4,585	27
Total Energy Losses		4,585	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		1.8950%	29
Total Disposition of Energy		241,953	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	3,876	31,075	1
Total Sales for Residential Sales		3,876	31,075	
Commercial & Industrial				
SMALL POWER SALES	CP-1	20	3,338	2
LARGE POWER TOD SALES	CP-2	23	36,296	3
INDUSTRIAL TOD SALES	CP-3	1	2,394	4
LARGE INDUSTRIAL TOD SALES	CP-4	4	127,400	5
GENERAL SALES	GS-1	1,016	15,943	6
LARGE GENERAL SALES	GS-2	86	18,811	7
INTERDEPARTMENTAL	MP-1	26	986	8
Total Sales for Commercial & Industrial		1,176	205,168	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	1	53	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	60	1,072	10
Total Sales for Public Street & Highway Lighting		61	1,125	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,113	237,368	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	1,905,735	(63,438)	1,842,297	1
0	0	1,905,735	(63,438)	1,842,297	
2,584	10,337	165,232	(2,078)	163,154	2
8,508	102,101	1,696,975	(70,107)	1,626,868	3
1,296	5,184	95,070	(1,407)	93,663	4
18,522	222,268	4,805,265	(252,576)	4,552,689	5
0	0	1,088,259	(31,193)	1,057,066	6
5,061	60,732	1,002,672	(37,957)	964,715	7
0	0	57,979	(1,935)	56,044	8
35,971	400,622	8,911,452	(397,253)	8,514,199	
62	741	6,602	(105)	6,497	9
0	0	129,631	(2,454)	127,177	10
62	741	136,233	(2,559)	133,674	
				0	11
0	0	0	0	0	
36,033	401,363	10,953,420	(463,250)	10,490,170	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	Badger Power Market				1
Point of Delivery	AST WEST&LINE 5570				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	138,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	413,352				6
Average load factor	80.1841%				7
Total Cost of Purchased Power	8,522,428				8
Average cost per kWh	0.0352				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,709	13,570			12
February	7,569	12,444			13
March	7,960	12,616			14
April	6,692	12,121			15
May	7,653	12,320			16
June	7,835	12,253			17
July	7,407	13,687			18
August	8,731	12,801			19
September	7,228	12,366			20
October	7,603	12,411			21
November	7,248	11,801			22
December	7,244	12,684			23
Total kWh (000)	90,879	151,074			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2000 0	8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	1/1/2000	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0.0000	33
Specific Gravity	0	34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)	0.0000	43
Kind of Coal Used	N/A	44
Average BTU per Pound	0	45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	0	50
Based on Coal Used Solely in Electric Generation	0	51
Average BTU per kWh Net Generation	0	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0000	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	NONE			1
Unit Identification	1			2
Type of Generation				3
kWh Net Generation (000)	0			4
Is Generation Metered or Estimated?				5
Is Exciter & Station Use Metered or Estimated?				6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?				14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)				16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December				28
Total kWh (000)	0			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A form	Unit 1	a	1	1			
Total							<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Ind 1&2	Lincoln 2	Lincoln I	Wescott	West	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	2	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,500	10,500	9,375	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	13,468	5,104	4,526	7,474	5,000	7
Dt and Hr of Such Maximum Demand	08/22/2000	12/27/2000	08/31/2000	02/09/2001	08/31/2000	8
	14:00	20:00	17:00	09:00	16:00	9
Kwh Output	63,821	13,970	17,074	22,751	20,457	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,468	1,108	77,425	1
Acquired during year	204	40	4,660	2
Total	5,672	1,148	82,085	3
Retired during year	121	6	488	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,551	1,142	81,597	6
Number end of year accounted for as follows:				7
In customers' use	5,113	1,024	66,542	8
In utility's use	26	16	1,100	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	412	102	13,955	12
Total end of year	5,551	1,142	81,597	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0	0	1
Total		0	0	
Ornamental				
NONE		0		2
Total		0	0	
Other				
Other	100	2	1,400	3
Sodium Vapor	100	22	18,058	4
Sodium Vapor	150	537	403,531	5
Sodium Vapor	250	375	590,327	6
Sodium Vapor	400	32	58,976	7
Total		968	1,072,292	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Acct 367: In 2000, Shawano Municipal Utilities had four major budgeted projects. They were Lincoln St rebuild, Richmond St rebuild, Cty Hwy E rebuild and Heritage upgrade plus an extension. This included 15 Kv and 35 Kv switchgear units and vaults which amounted to more than \$140,000.00. Primary URD wire amounted to more than \$210,000.00 and we also installed risers and fault indicators.

Acct 368: These monies included purchases of 40 padmount transformers with capacity over 4600 Kva.

Acct 362: This is the net additions of Shawano Municipal Utilities addition of the 12 Kv substation at West.

Substation Equipment (Page E-23)

One transformer was changed out at the Lincoln St. substation and another was added to the sight, making the total transformers at Lincoln St. two. I have labeled each one Lincoln 1 and Lincoln 2.

Street Lighting Equipment (Page E-25)

IN THE ELECTRIC RATE CASE 5350-ER-103 THAT WENT INTO EFFECT 9/01/00, THE STREET LIGHT RATE WAS CHANGED TO CLASSIFY THE LIGHT HEAD WITH THE TYPE OF POLE IT WAS MOUNTED TO. THIS IS WHY I CLASSIFIED ALL LIGHTS AS OTHER AND NOT ORNAMENTAL OR NON-ORNAMENTAL.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,070,927	1
Total Sewage Operating Revenues	1,070,927	
Other Operating Revenues		
Forfeited Discounts (631)	4,772	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,772	
Total Operating Revenues	1,075,699	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	501,052	8
Maintenance Expenses (831-834)	109,847	9
Customer Accounting & Collection Expenses (840-843)	35,802	10
Administrative and General Expenses (850-857)	169,440	11
Total Operation and Maintenance Expenses	816,141	
Other Operating Expenses		
Depreciation Expense (403)	96,538	12
Amortization Expense (404)	17,250	13
Taxes (408)	16,784	14
Total Other Operating Expenses	130,572	
Total Operating Expenses	946,713	
NET OPERATING INCOME	128,986	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,854	146,290	657,667	5
Commercial Revenues	378	62,173	214,550	6
Industrial Revenues	33	33,573	100,988	7
Revenues from Public Authorities	49	31,366	97,324	8
Total Measured Service to General Customers (622)	3,314	273,402	1,070,529	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	86	398	12
Total Sewage Operating Revenues	3,315	273,488	1,070,927	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
CITY OF SHAWANO	11,093	533	20	0	1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	4,772	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	4,772	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	657	1
Power and Fuel for Pumping (821)	10,802	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	489,593	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	501,052	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	79,583	11
Maintenance of Collection System Pumping Equipment (832)	20,163	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	10,101	14
Total Maintenance Expenses	109,847	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	26,429	15
Flat Rate Inspections (841)		16
Meter Reading (842)	9,226	17
Uncollectible Accounts (843)	147	18
Total Customer Accounting & Collection Expenses	35,802	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	64,168	19
Office Supplies and Expenses (851)	16,307	20
Outside Services Employed (852)	23,464	21
Insurance Expense (853)	3,852	22
Employees Pensions and Benefits (854)	38,027	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	10,813	25
Rents (857)	12,809	26
Total Administrative and General Expenses	169,440	
Total Operation and Maintenance Expenses	816,141	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	PAYROLL EXPENSES	11,736	1
Local and School Tax Equivalent on Meters Charged by Water Department		3,857	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,191	3
Other (specify): NONE		0	4
Total tax expense		16,784	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,802,382	63,181	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	143,805		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,310,372	63,181	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	149,612		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	190,888		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	342,188	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	1,568		2,863,995	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)			143,805	9
Other Collecting System Equipment (316)			0	10
Total Collection System	1,568	0	3,371,985	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			149,612	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	630		190,258	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	630	0	341,558	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	13,539	0	
GENERAL PLANT			
Land and Land Rights (370)	4,517	4,070	29
Structures and Improvements (371)	126,734		30
Office Furniture and Equipment (372)	25,883	3,887	31
Computer Equipment (372.1)	133,970	2,134	32
Transportation Equipment (373)	94,119	7,180	33
Other General Equipment (379)	221,558	3,512	34
Other Tangible Property (390)	0		35
Total General Plant	606,781	20,783	
Total utility plant in service directly assignable	4,272,880	83,964	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,272,880	83,964	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	13,539	
GENERAL PLANT				
Land and Land Rights (370)			8,587	29
Structures and Improvements (371)			126,734	30
Office Furniture and Equipment (372)	3,678		26,092	31
Computer Equipment (372.1)			136,104	32
Transportation Equipment (373)	1,464		99,835	33
Other General Equipment (379)	9,678		215,392	34
Other Tangible Property (390)			0	35
Total General Plant	14,820	0	612,744	
Total utility plant in service directly assignable	17,018	0	4,339,826	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	17,018	0	4,339,826	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561	0	0	0	561	1
6.000	2,373	400	0	0	2,773	2
8.000	179,945	670	627	0	179,988	3
10.000	15,645	0	0	0	15,645	4
12.000	27,446	0	0	0	27,446	5
15.000	6,245	0	0	0	6,245	6
18.000	10,861	0	0	0	10,861	7
24.000	8,064	0	0	0	8,064	8
36.000	3,510	0	0	0	3,510	9
Total Utility	254,650	1,070	627	0	255,093	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operating Revenues & Expenses (Page S-01)

The sewer utility was earning under the authorized rate of return for 2000. At the end of 2000 Shawano Municipal Utilities staff compiled the sewer rate case and submitted it using the 2001 test year. The rates were approved and will be put into effect as of March 1, 2001.

Sewer Mains (Page S-10)

During the construction season for 2000, 400 ft of 6" sewer mains were added and 670 ft of 8" sewer mains were added. These additions were funded by internal monies.
